



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

PS 2001(14)

25 Sigourney Street
Hartford CT 06106-5032

POLICY STATEMENT

Claims for Refund Made by Financially Disabled Individuals

Purpose: This Policy Statement describes the information that is required to be submitted to the Department of Revenue Services (DRS) under Conn. Gen. Stat. §12-39t(a) by or on behalf of a financially disabled individual in order to request suspension of the period of limitation under Title 12 of the Connecticut General Statutes for claiming a refund or credit of a tax, on account of the individual's financial disability. This information is required to be submitted with the individual's claim for refund or credit of a tax.

Effective Date: Periods of financial disability beginning before, on, or after May 27, 1999.

Statutory Authority: Conn. Gen. Stat. §12-39t(a).

Suspension of Period of Limitation for Claiming Refund or Credit of a Tax: Generally, a taxpayer wishing to file a claim for refund or credit of a tax must do so within a certain period of time ("period of limitation") after the date of filing a tax return. For example, a taxpayer filing a claim for refund of real estate conveyance tax must file the claim no later than three years from the due date for which the overpayment was made. If the taxpayer fails to file a claim for refund within the three years, the claim cannot be allowed.

Conn. Gen. Stat. §12-39t(a) suspends the period of limitation for filing a claim for refund or credit of a tax by or on behalf of an individual during any period of an individual's life that he or she is financially disabled, provided the individual proves the existence of the financial disability in the form and manner prescribed by DRS. Only individuals are eligible for this relief; other entities, such as partnerships, S corporations, trusts, estates, limited liability companies, and corporations, are not eligible for this relief.

No Suspension Where Period of Limitation Had Already Expired as of May 27, 1999: Conn. Gen. Stat. §12-39t(a) applies to periods of financial disability beginning before, on, or after May 27, 1999. It does not apply to any claim for refund or credit of a tax where the period of limitation for filing the claim for refund or credit had already expired as of May 27, 1999.

Financially Disabled: An individual is "financially disabled" if he or she is unable to manage his or her own financial affairs by reason of a medically determinable physical or mental impairment that can be expected to result in death, or that has lasted or can be expected to last for a continuous period of not less than 12 months.

An individual is not "financially disabled" during any period that his or her spouse or any other person is authorized to act on his or her behalf in financial matters.

Two Written Statements Required To Be Submitted With Claim of Financial Disability: The following two written statements must be submitted with a claim for refund or credit of a tax by an individual claiming that he or she was financially disabled:

1. A written statement by a physician (as defined below) qualified to make the determination, that states:
 - (a) The name and a description of the individual's physical or mental impairment;
 - (b) The physician's medical opinion that the physical or mental impairment prevented the individual from managing his or her own financial affairs;

- (c) The physician's medical opinion that the physical or mental impairment was or can be expected to result in death, or that it has lasted (or can be expected to last) for a continuous period of not less than 12 months; **and**
- (d) To the best of the physician's knowledge, the specific time period during which the individual was prevented by such physical or mental impairment from managing his or her own financial affairs.

The written statement must conclude with the following certification, signed by the physician:

I hereby certify that, to the best of my knowledge and belief, the above representations are true, correct, and complete.

2. A written statement by the person signing the claim for refund or credit that states:
- (a) Whether any person, including the individual's spouse, was authorized to act on behalf of the individual in financial matters during the period described in paragraph 1(d). If a person was authorized to act on behalf of the individual in financial matters during any part of the period described in paragraph 1(d), the beginning and ending dates of the period of time that the person was so authorized must be specified; **and**
- (b) Whether or not similar relief has been sought by or on behalf of the individual from the Internal Revenue Service (IRS) under Section 6511(h) of the Internal Revenue Code, which suspends the period of limitation for an individual filing a claim for refund or credit of federal income tax during any period of an individual's life that he or she is financially disabled. The written statement must also indicate whether or not relief has been granted by the IRS under Section 6511(h) of the Internal Revenue Code.

The written statement must conclude with the following certification, signed by the person signing the claim for refund or credit:

I hereby certify that, to the best of my knowledge and belief, the above representations are true, correct, and complete.

Physician: A physician means:

- A doctor of medicine or osteopathy who is legally authorized to practice medicine and surgery;
- A doctor of dental surgery or of dental medicine who is legally authorized to practice dentistry and who is acting within the scope of his or her license when he or she performs such functions;
- A doctor of podiatric medicine but only with respect to functions which he or she is legally authorized to perform;
- A doctor of optometry but only with respect to functions which he or she is legally authorized to perform; **or**
- A chiropractor who is licensed as such or legally authorized to perform the services of a chiropractor but only with respect to treatment by means of manual manipulation of the spine (to correct a subluxation) which he or she is legally authorized to perform.

Effect on Other Documents: None affected.

Effect of This Document: A Policy Statement is a document issued by DRS that explains in depth a current position, policy, or practice affecting the tax liability of taxpayers.

For Further Information: Please call DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

Forms and Publications: Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: www.drs.state.ct.us
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** from a touch-tone phone.